

Maine Revised Statutes
Title 36: TAXATION
Chapter 105: CITIES AND TOWNS

§551. REAL ESTATE; DEFINED

Real estate, for the purposes of taxation under this Part, includes all lands in the State and all buildings, mobile homes, camper trailers and other things that are affixed to land, together with any appurtenant water power, shore privileges and rights, forests and mineral deposits; interests and improvements in land, the fee of which is in the State; interests by contract or otherwise in real estate exempt from taxation; and lines of electric light and power companies. Buildings, mobile homes, camper trailers and other things that are affixed to leased land or land not owned by the owner of the buildings must be taxed as real estate in the place where that land is located. Mobile homes, except stock in trade, are considered real estate for purposes of taxation under this Part. [2007, c. 627, §13 (AMD).]

SECTION HISTORY

1967, c. 271, §1 (AMD). 1971, c. 235, §1 (AMD). 1975, c. 252, §14 (AMD). 2007, c. 627, §13 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 126th Maine Legislature and is current through August 1, 2014. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.